## THE CLAIMS

There are no amendments to the claims.

The following is a complete list of all claims in this application.

1. (Original) A method for manufacturing a semiconductor device, comprising steps of:

forming a semiconductor layer on a substrate;

expanding a first region of the substrate to push up a first portion of the semiconductor layer;

compressing a second region of the substrate to pull down a second portion of the semiconductor layer;

forming an N type device over the first portion of the semiconductor layer; and forming a P type device over the second portion of the semiconductor layer.

- 2. (Original) The method of claim 1, further comprising a step of forming an oxide layer between the semiconductor layer and the substrate.
- 3. (Original) The method of claim 1, wherein the step of expanding the first region comprises a step of ion-implanting an expansion element in the first region of the substrate.
- 4. (Original) The method of claim 3, wherein the expansion element is ion-implanted at an implantation concentration of approximately  $1 \times 10^{14}$  atoms/cm<sup>2</sup> to  $5 \times 10^{16}$  atoms/cm<sup>2</sup> and at an implantation energy of approximately 30 KeV to 300 KeV.

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- 5. (Original) The method of claim 3, wherein a concentration peak of the implanted expansion element is confined within the first region.
  - 6. (Original) The method of claim 3, wherein the expansion element is  $O_2$ .
- 7. (Original) The method of claim 3, wherein the step of compressing the second region comprises a step of ion-implanting a compression element in the second region of the substrate.
- 8. (Original) The method of claim 7, wherein the compression element is ion-implanted at an implantation concentration of approximately  $1 \times 10^{14}$  atoms/cm2 to  $5 \times 10^{16}$  atoms/cm2 and at an implantation energy of approximately 30 KeV to 300 KeV.
- 9. (Original) The method of claim 7, wherein a concentration peak of the implanted compression element is confined within the second region.
- 10. (Original) The method of claim 7, wherein the compression element is He, Ar or noble gas.
- 11. (Original) The method of claim 7, wherein the step of ion-implanting the compression element comprise a step of masking to selectively expose a channel region of the P type device.
- 12. (Original) The method of claim 7, further comprising a step of annealing to expand the first region and to compress the second region.

- 13. (Original) The method of claim 12, wherein the step of annealing is performed at a temperature of approximately 500° C to 1200° C for approximately 1 second to 30 minutes.
- 14. (Original) A method of manufacturing a semiconductor device, comprising steps of:

forming a semiconductor layer on a substrate;

selectively ion-implanting an expansion element in a first region of the substrate; selectively ion-implanting a compression element in a second region of the substrate;

annealing to expand the first region and to compress the second region, wherein the expanded first region pushes up a first portion of the semiconductor layer and the compressed second region pulls down a second portion of the semiconductor layer; and

forming an N type device on the first portion of the semiconductor layer; and forming a P type device on the second portion of the semiconductor layer.

- 15. (Original) The method of claim 14, wherein the expansion element is O<sub>2</sub> and the compression element is He, Ar or noble gas.
- 16. (Original) The method of claim 14, wherein the expansion element is ion-implanted at an implantation concentration of approximately  $1 \times 10^{14}$  atoms/cm<sup>2</sup> to  $5 \times 10^{16}$  atoms/cm<sup>2</sup> and at an implantation energy of approximately 30 KeV to 300 KeV.
- 17. (Original) The method of claim 14, wherein the compression element is ion-implanted at an implantation concentration of approximately  $1 \times 10^{14}$  atoms/cm<sup>2</sup> to  $5 \times 10^{16}$  atoms/cm<sup>2</sup> and at an implantation energy of approximately 30 KeV to 300 KeV.

- 18. (Original) The method of claim 14, wherein the step of annealing is performed at a temperature of approximately 500° C to 1200° C for approximately 1 second to 30 minutes.
  - 19. (Cancelled)
  - 20. (Cancelled)